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RESPONSE UNDER 37 CFR 1.116
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EXAMINING GROUP 3617

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

RICHARD D. LEE, et al.

Serial No. 10/608,787

Filed: June 26, 2003

For: DIRECTABLE EXHAUST FOR
WATER SPORT TOW BOAT

Examiner: Andrew D. Wright

Group Art Unit: 3617

Docket No.: FINEL 63549

December 15, 2004

Los Angeles, California 90045

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AMENDMENT AFTER FINAL REJECTION UNDER 37 CFR 1.116

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Dear Sir:

This is in reply to the Office Action dated October 15, 2004, which was made
final.

Please enter the following amendments: